

QUESTIONS FIGURE 1

100

Demo Compagny		
TRIAL BALANCE		
as at June 30, 1999		
	DEBIT	CREDIT
0 Cash	254.27	
1 Bank-current	2 853.74	
5 Credit card		400.62
100 Accounts receivable	1 200.30	
200 Inventories	3 468.00	
500 Fixed assets	10 000.00	
505 Accrued dep.		1 500.00

103 {
104 {
105 {

101

Demo Compagny		
BALANCE SHEET		
as at June 30, 1999		
ASSETS		
Current assets		
Cash		2 707.39
Accounts receivable		1 200.30
Inventories		3 468.00

		7 375.69

Fixed assets		
		8 500.00

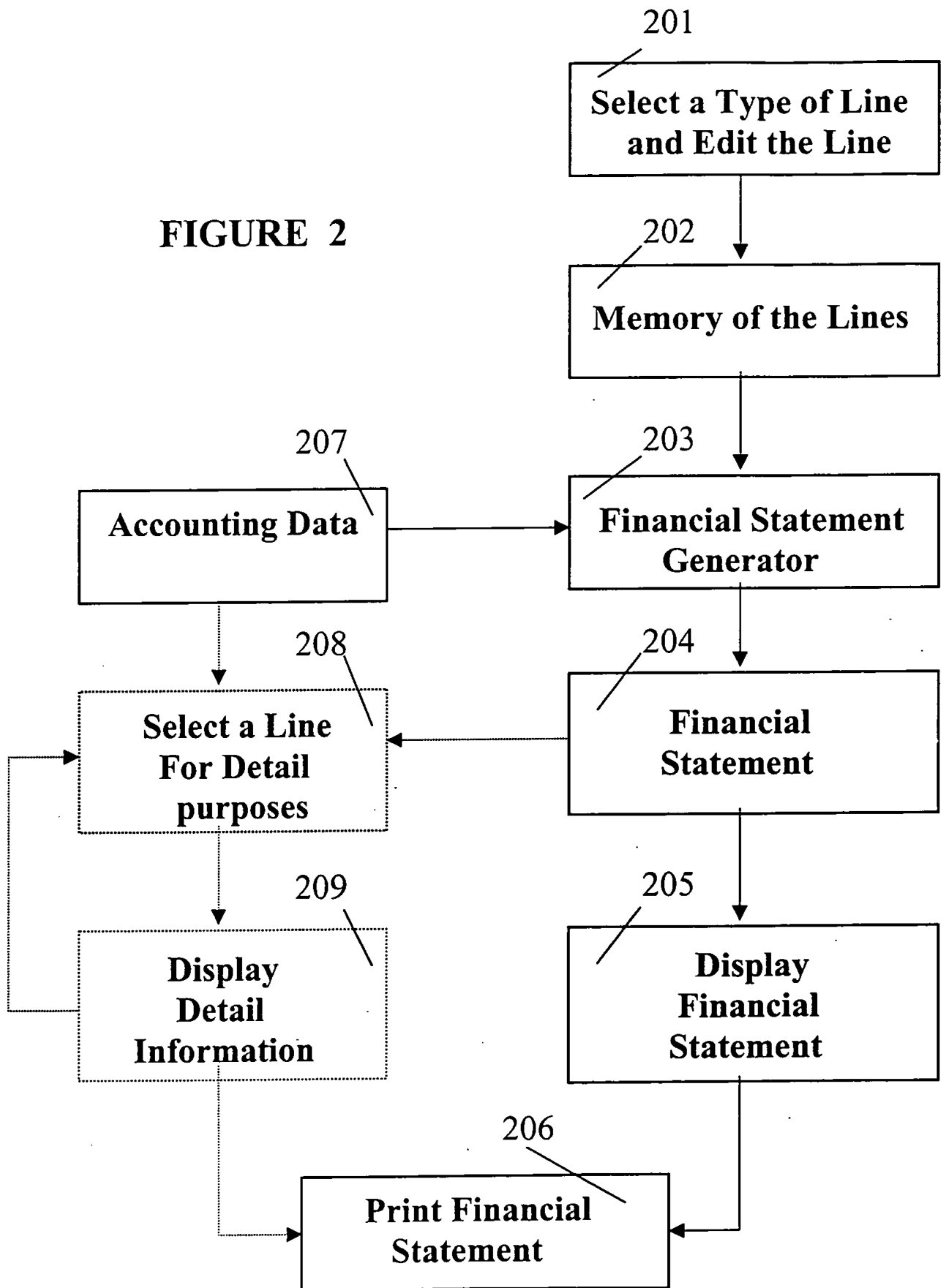
		15 875.69
		=====

} 102
} 106

FIGURE 1a

FIGURE 1b

FIGURE 2

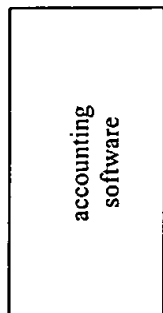


00730343-121500

FIGURE 3

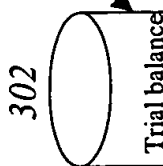
DOCTEST-54662-50

301

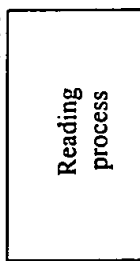


a c c o u n t i n g d a t a

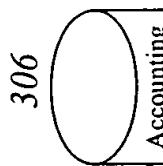
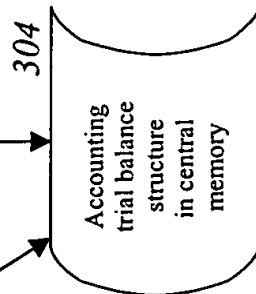
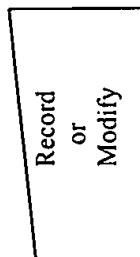
300



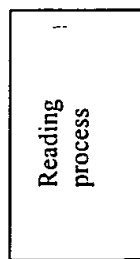
303



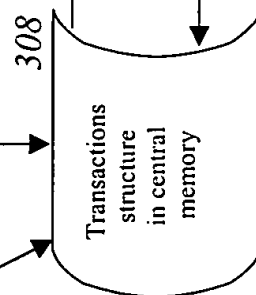
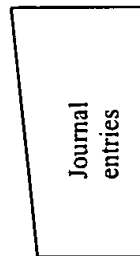
305



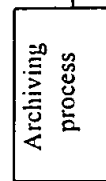
307



312



309



311

310

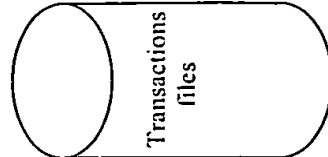


FIGURE 4

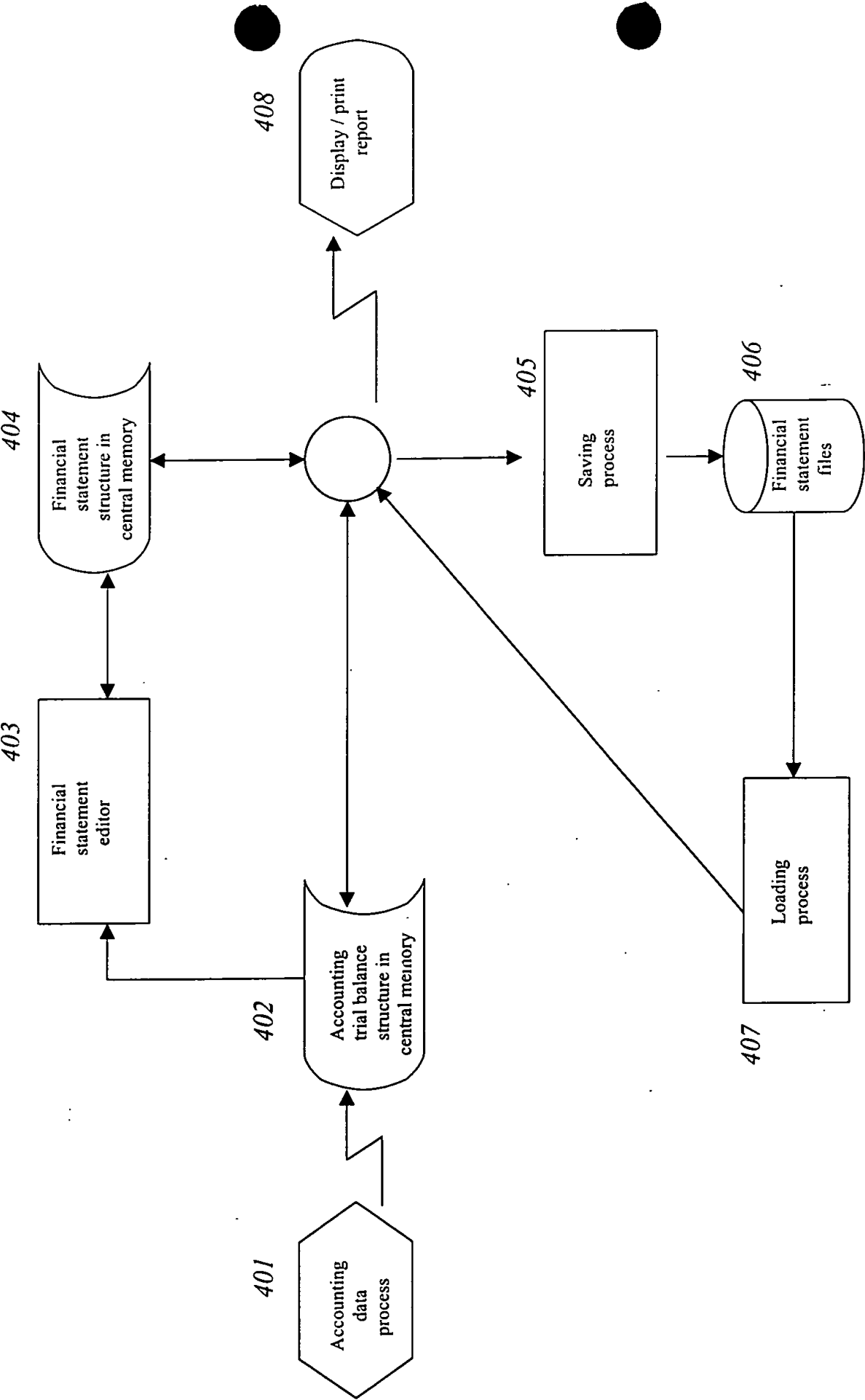


FIGURE 5

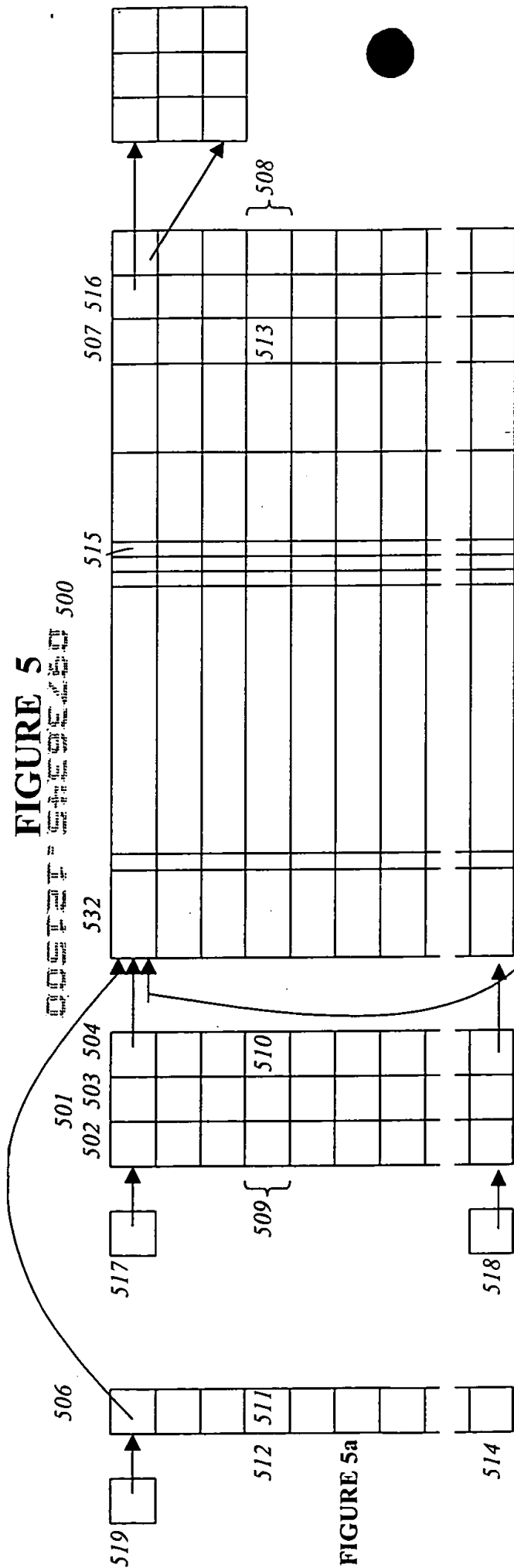
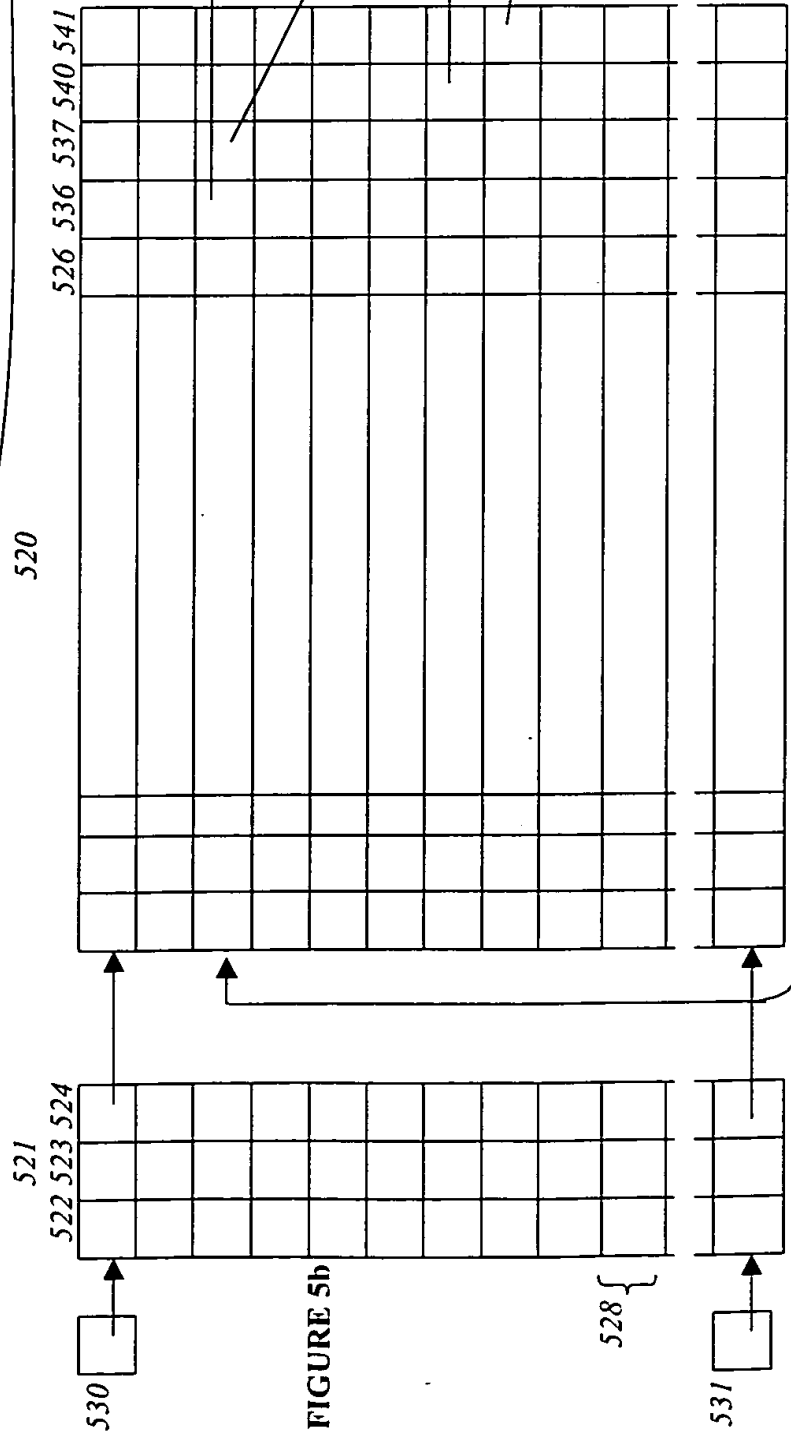
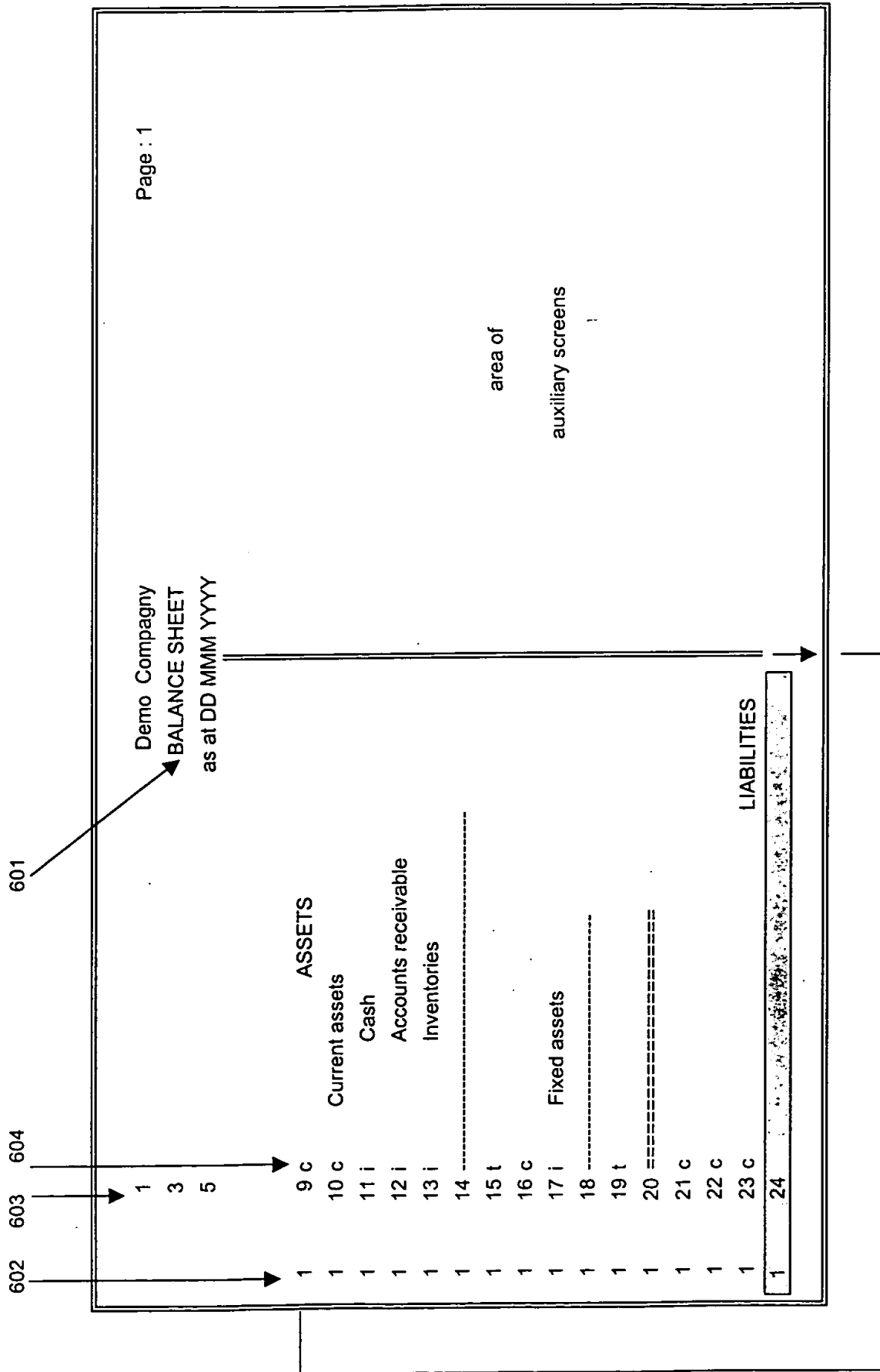


FIGURE 5b



QUESTIONS FIGURE 6



Demo Company
BALANCE SHEET
as at DD MMM YYYY



FIGURE 9

901

1 Demo Company
3 BALANCE SHEET
5 as at DD MMM YYYY

9 c ASSETS
10 c Current assets
11 i Cash
12 i Accounts receivable
13 i Inventories
14 -----
15 t
16 c
17 i Fixed assets
18 -----
19 t

902

Page : 1

111 i Cash
112 i Accounts receivable
113 i Inventories
117 i Fixed assets

FIGURE 10

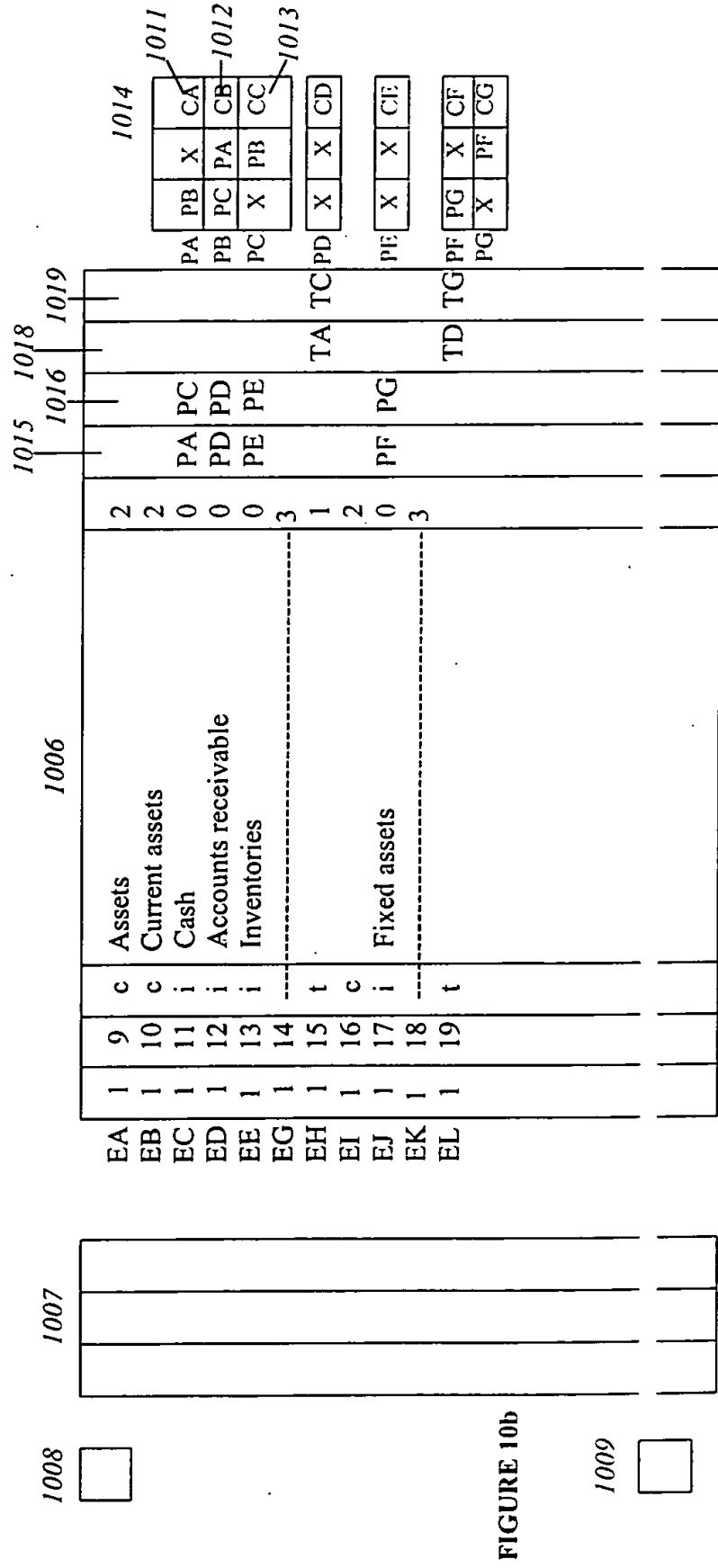
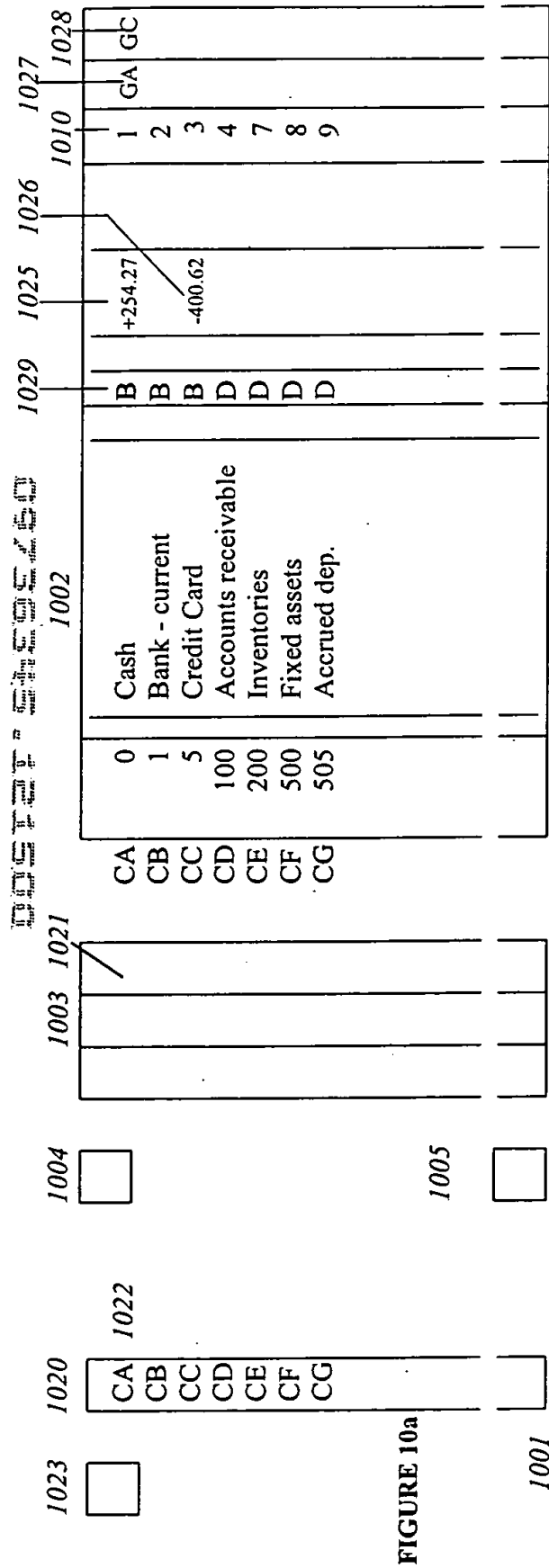


FIGURE 11

MASTR.DAT

biggest_link	:	40	
nbr_accts	:	40	
nbr_trans	:	113	1102
carryover_date	:	730	
closing_date	:	729039	
password	:		
company_name	:		DEMO COMPANY
attribut	:	7	
drive_DAT	:		
drive_BCK	:		
drive_HIS	:		1103
nbr_files_his	:	0	

(Faint, illegible vertical text)

1

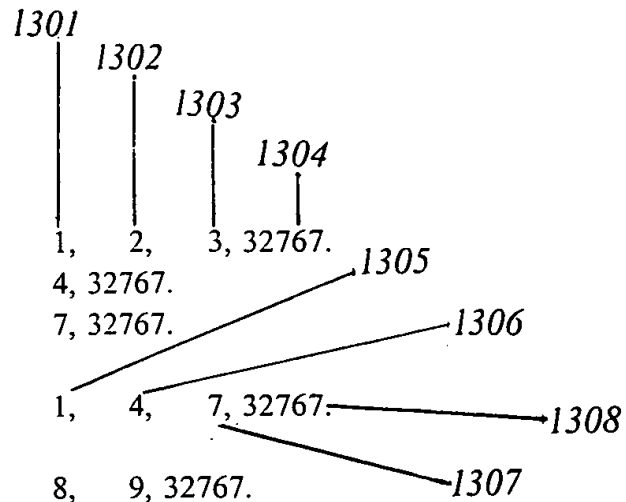
.....0	Petty cash	B , b ,	0.00 ,	0.00 ,	1
.....1	Bank	B , b ,	0.00 ,	0.00 ,	2
...10	Credit card	B , b ,	0.00 ,	0.00 ,	3
.100	Accounts receivable.....	B , b ,	0.00 ,	0.00 ,	4
.105	C.T.I.....	D , b ,	0.00 ,	0.00 ,	5
.106	R.T.I.	D , b ,	0.00 ,	0.00 ,	6
.200	Inventories	D , b ,	0.00 ,	0.00 ,	7
.500	Computer.....	D , b ,	0.00 ,	0.00 ,	8
.505	Accrued dep.-computer.....	D , b ,	0.00 ,	0.00 ,	9
.600	Accounts payable.....	B , b ,	0.00 ,	0.00 ,	10
.605	T.P.S. payable.....	C , b ,	0.00 ,	0.00 ,	11
.606	T.V.Q. payable.....	C , b ,	0.00 ,	0.00 ,	12
.607	Taxes - net amount.....	C , b ,	0.00 ,	0.00 ,	13
.700	Loan.....	C , b ,	0.00 ,	0.00 ,	14
.990	Capital stock.....	C , b ,	0.00 ,	0.00 ,	15
.999	Retained earnings.....	C , b ,	0.00 ,	34733.00 ,	16
1000	Sales - product 1.....	C , & ,	0.00 ,	-90000.00 ,	17
1010	Sales - product 2.....	C , & ,	0.00 ,	-70000.00 ,	18
1020	Sales - product 3.....	C , & ,	0.00 ,	-30000.00 ,	19
2000	Purchases - product 1.....	D , & ,	0.00 ,	50000.00 ,	38
2010	Purchases - product 2.....	D , & ,	0.00 ,	20000.00 ,	39
2020	Purchases - product 3.....	D , & ,	0.00 ,	10000.00 ,	40
2090	Changes in inventory.....	D , & ,	0.00 ,	0.00 ,	20
3000	Travel charges.....	D , & ,	0.00 ,	4500.00 ,	21
3200	Sale charges.....	D , & ,	0.00 ,	1250.00 ,	22
3500	Advertising.....	D , & ,	0.00 ,	9000.00 ,	23
3600	Promotion.....	D , & ,	0.00 ,	1000.00 ,	24
5000	Salaries.....	D , & ,	0.00 ,	37500.00 ,	25
5050	Insurances.....	D , & ,	0.00 ,	520.00 ,	26
5100	Rent.....	D , & ,	0.00 ,	9000.00 ,	27
5200	Electricity.....	D , & ,	0.00 ,	1500.00 ,	28
5300	Telephone.....	D , & ,	0.00 ,	1950.00 ,	29
5400	Stamps.....	D , & ,	0.00 ,	570.00 ,	30
5500	Office stationery.....	D , & ,	0.00 ,	525.00 ,	31
5600	Capital tax.....	D , & ,	0.00 ,	202.00 ,	32
5900	Depreciation - computer.....	D , & ,	0.00 ,	100.00 ,	33
7900	Bank charges.....	D , & ,	0.00 ,	150.00 ,	34
7910	Interests.....	D , & ,	0.00 ,	0.00 ,	35
8000	Other income.....	D , & ,	0.00 ,	0.00 ,	36
9000	Income taxes.....	D , & ,	0.00 ,	7500.00 ,	37

[illegible]

FIGURE 13

FINANCIAL STATEMENT FILE

1 . 9c	ASSETS.....	2 .	
1 . 10c	Current assets.....	2 .	
1 . 11i	Cash.....	0 ,	1, 2, 3, 32767.
1 . 12i	Accounts receivable.....	0 ,	4, 32767.
1 . 13i	Inventories.....	0 ,	7, 32767.
1 . 14	-----	3 .	
1 . 15t	-----	1 ,	1, 4, 7, 32767.
1 . 16c	-----	2 .	
1 . 17i	Fixed assets.....	0 ,	8, 9, 32767.
1 . 18	-----	3 .	
1 . 19t	-----	1 ,	1, 4, 7, 8, 32767.
1 . 20	=====	5 .	
1 . 21c	-----	2 .	
1 . 22c	LIABILITIES....	2 .	
1 . 23c	Current liabilities.....	2 .	
1 . 24c	Accounts payable.....	2 .	
1 . 25i	and accrued charges.....	0 ,	11, 12, 13, 15, 6, 10, 32767.
1 . 26c	-----	2 .	
1 . 27i	Loan.....	0 ,	14, 32767.
1 . 28	-----	3 .	
1 . 29t	-----	1 ,	11, 14, 32767.
1 . 30	-----	4 .	
1 . 31c	-----	2 .	
1 . 32c	EQUITY.....	2 .	
1 . 33i	Capital stock.....	0 ,	15, 32767.
1 . 34i	Retained earnings.....	0 ,	16, 32767.
1 . 35i	Net income.....	0 ,	17, 18, 19, 38, 39, 40, 20, 21, 22, 23.
24, 25, 26, 27, 28, 29, 30, 31, 32, 33,			34, 35, 36, 37, 32767.
1 . 36	-----	3 .	
1 . 37t	-----	1 ,	15, 16, 17, 32767.
1 . 38	-----	4 .	
1 . 39c	-----	2 .	
1 . 40t	-----	1 ,	11, 14, 15, 16, 17, 32767.
1 . 41	=====	5 .	



1403 1404 1405

1412 ☐

1414 ☐

1411 ☐

1416 ☐

1413 ☐

1408 ☐

FIGURE 14

1415	Demo Company	1418	
	BALANCE SHEET		
	asset June 30, 1999		
	Assets		
	Current assets		
	Cash	254.27	
	Bank - current	2 853.74	
	Credit card	(400.62)	
	Accounts receivable	1 200.30	
	Inventories	3 468.00	

		7 375.69	
	Fixed assets	10 000.00	
	Accrued dep.	(1 500.00)	

		15 875.69	
		=====	
	form feed		

FIGURE 16

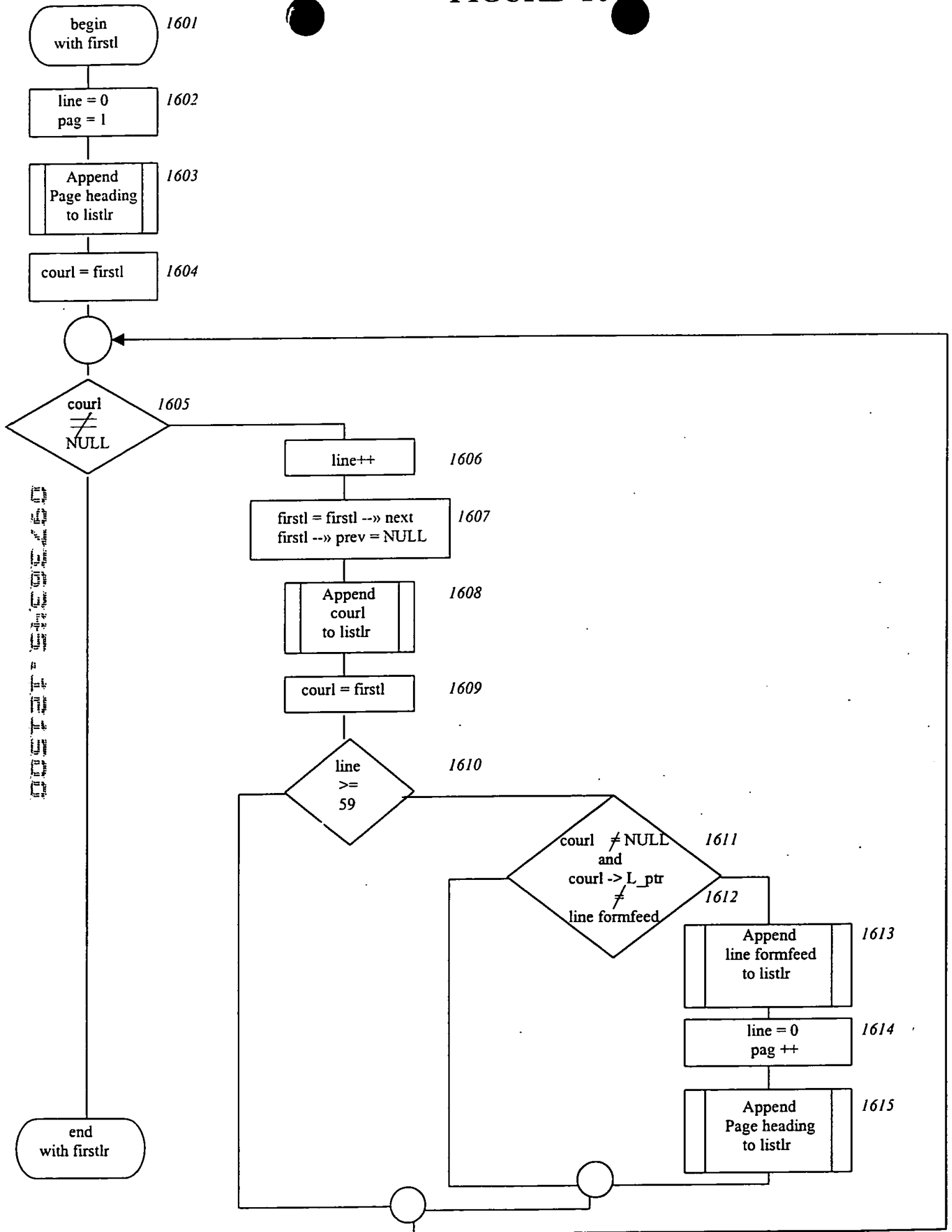
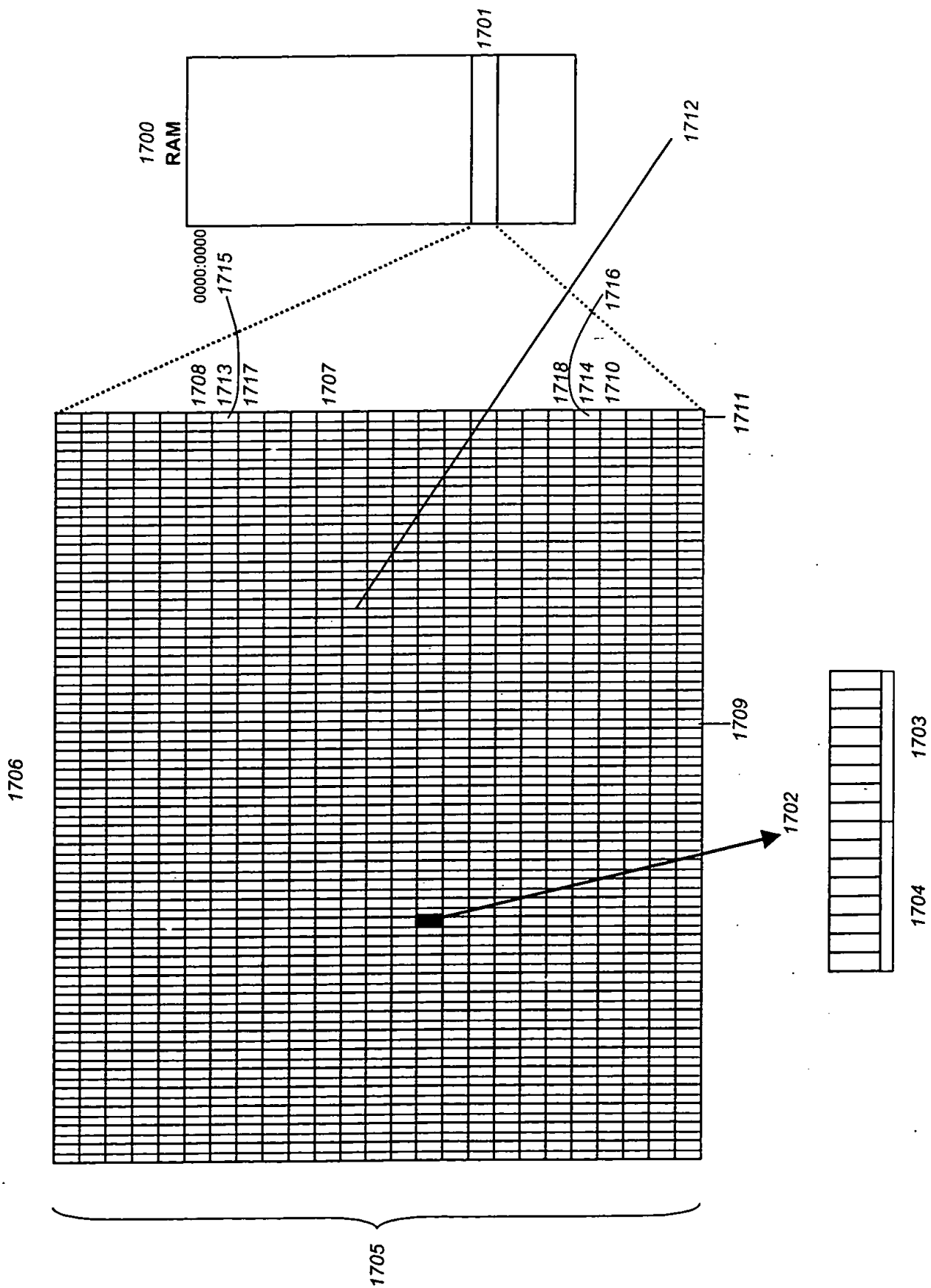


FIGURE 17



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BALANCE SHEET

ASSETS

Fixed assets	8 500.00

	15 907.35
	=====

Current liabilities	
Accounts payable	833.62
Loan	6 000.00
	<hr/>
	6 833.62

Capital stock	1 000.00
Retained earnings	(2 019.56)
Net income	10 093.29
	<u>9 073.73</u>
	<u>15 907.35</u>
	=====

FIGURE 19

1900

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	2 707.39
Accounts receivable	1 200.30
Inventories	3 468.00

	7 375.69
Fixed assets	
	8 500.00

	15 875.69
	=====

FIGURE 19a

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	254.27
Bank - current	2 853.74
Credit card	(400.62)
Accounts receivable	1 200.30
Inventories	3 468.00

	7 375.69
Fixed assets	
Accrued dep.	10 000.00
	(1 500.00)

	15 875.69
	=====

} 1901

FIGURE 19b

• •

[Faint bleed-through from reverse side]

FIGURE 21

2102

document detail				
1 Bank - current				
Date	Docum	Acct	Description	Amount
30/06/99	102	2000	xyz entreprise	199.00
30/06/99	102	2010	xyz entreprise	74.25
30/06/99	102	2020	xyz entreprise	24.75
30/06/99	102	680	xyz entreprise	20.86
Total document # 102 :				318.86

2103

2104

2105

2101

FIGURE 23

